

**BALL JANIK LLP**

A T T O R N E Y S

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April 15, 2002

Honorable Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, DC 20423

RECORDATION NO. 23920-D FILED  
APR 15 '02 3-48 PM  
SURFACE TRANSPORTATION BOARD

Dear Secretary Williams:

I have enclosed the original and one certified copy of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is an Assignment of Memorandum of Lease Agreement, a secondary document, dated as of April 11, 2002. The primary document to which this is connected is recorded under Recordation No. 23920. We request that one copy of this document be recorded under Recordation No. 23920-D.

The names and addresses of the parties to the Assignment of Memorandum of Lease Agreement are:

Assignor:

LaSalle National Leasing Corporation  
One West Pennsylvania Avenue, Suite 1000  
Towson, MD 21204

Assignee:

Orix Financial Services, Inc.  
600 Town Park Lane Suite 400  
Kennesaw GA 30144

A description of the equipment covered by the Assignment of Memorandum of Lease Agreement consists of 45 covered hopper cars numbered FPAX 980140-980142, inclusive, 980144-980151, inclusive, 980153, 980163, 980167-980190, inclusive, 980195, 980197-980200, inclusive, 980202, 980205, and 980356.

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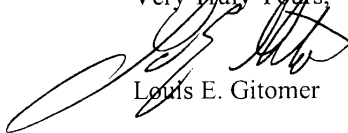
Honorable Vernon A. Williams  
April 15, 2002  
Page 2

A fee of \$ 30.00 is enclosed. Please return the original to:

Louis E. Gitomer  
Of Counsel  
Ball Janik LLP  
Suite 225  
1455 F Street, N.W.  
Washington, DC 20005

A short summary of the document to appear in the index follows: an Assignment of Memorandum of Lease Agreement between LaSalle National Leasing Corporation, One West Pennsylvania Avenue, Suite 1000, Towson, MD 21204, and Orix Financial Services, Inc., 600 Town Park Lane Suite 400, Kennesaw GA 30144, covering 45 covered hopper cars numbered FPAX 980140-980142, inclusive, 980144-980151, inclusive, 980153, 980163, 980167-980190, inclusive, 980195, 980197-980200, inclusive, 980202, 980205, and 980356.

Very Truly Yours,



Louis E. Gitomer

Enclosures

## ASSIGNMENT OF MEMORANDUM OF LEASE AGREEMENT

THIS ASSIGNMENT OF MEMORANDUM OF LEASE AGREEMENT is made and entered into as of April 11, 2002, by and between LASALLE NATIONAL LEASING CORPORATION ("Assignor") and ORIX FINANCIAL SERVICES, INC. ("Assignee").

Assignor and Nan Ya Plastics Corporation, America, Formosa Plastics Corporation, U.S.A., Formosa Plastics Corporation, America and Formosa Transrail Corporation (collectively, "Lessee") have heretofore entered into that certain Memorandum of Lease Agreement dated as of March 28, 2002 (the "Memorandum of Lease Agreement") pertaining to the railcars described therein (the "Railcars") leased pursuant to that certain Railcar Master Lease Agreement dated as of March 27, 2002. The Memorandum of Lease Agreement has been filed and recorded as Recordation No.23920-B with the Surface Transportation Board pursuant to 49 U.S.C.11301 and 49 CFR 1177 on March 29, 2002, at 10:25 a.m. and with the Registrar General of Canada pursuant to Section 105 of the Canada Transportation Act on April 2, 2002 at 11:12 a.m.

Concurrently herewith, Assignor has assigned to Assignee all right, title and interest of Assignor in and to the Railcars and in and to the Lease solely to the extent relating thereto; and the parties desire to effect the assignment of the rights of Assignor under the Memorandum of Lease Agreement.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Memorandum of Lease Agreement; and Assignee accepts such assignment.

This Assignment of Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one Assignment of Memorandum of Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have executed or caused this Assignment of Memorandum of Lease Agreement to be executed as of the date first above written.

RECORDATION NO. 23920-B FILED  
APR 15 '02 3:48 PM  
SURFACE TRANSPORTATION BOARD

LASALLE NATIONAL LEASING  
CORPORATION

By: Regina McManus  
Name: Regina McManus  
Title: Vice President

ORIX FINANCIAL SERVICES, INC.

By: Mark A. Kassis  
Name: Mark A. Kassis  
Title: Senior Vice President

STATE OF MARYLAND                    )  
  ) ss.  
COUNTY OF Baltimore            )

On this 11 day of April, 2002 before me appeared Rogina McManus,  
the person who signed this instrument, who acknowledged that (s)he is the Vice President of  
LASALLE NATIONAL LEASING CORPORATION and that, being duly authorized, (s)he  
signed such instrument as a free act on behalf of said corporation.

DANA L. WELKER  
[Seal] NOTARY PUBLIC  
BALTIMORE COUNTY

Dana A. Welker  
Notary Public

My commission expires:

11/12/03

STATE OF Georgia                    )  
  ) ss.  
COUNTY OF Cobb                    )

On this 11 day of April, 2002 before me appeared Mark A. Hassis,  
the person who signed this instrument, who acknowledged that the is the Senior Vice President  
of ORIX FINANCIAL SERVICES, INC. and that, being duly authorized, he signed such  
instrument as a free act on behalf of said corporation.

[Seal]

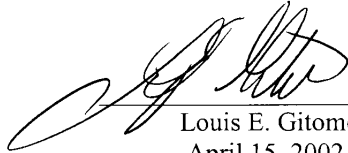
Manana A. Hassis  
Notary Public

My commission expires:

**Notary Public, Cobb County, Georgia**  
**My Commission Expires July 17, 2005.**

# CERTIFICATION

I, Louis E. Gitomer, have compared this copy to the original Assignment of Memorandum of Lease dated as of April 11, 2002, and found the copy to be complete and identical in all respects to the original document. I declare under penalty of perjury that the foregoing is true and correct.



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Louis E. Gitomer  
April 15, 2002